**THE HON'BLE SRI JUSTICE GODA RAGHURAM**

**AND**

**THE HON'BLE SRI JUSTICE M.VENKATESWARA REDDY**

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**WRIT PETITION No.9534 of 2006**

**DATED:02.05.2006**

Between:

M/s.Sudalagunta Hotels Limited,

Administrative Office # 209, T.P.Area, Tirupati – 517 501, A.P. represented by its Joint General Manager (Finance)

Mr. K.Narasimhan

.. PETITIONER

AND

The Asst. Commissioner (CT) LTU, Chittoor Division, Chittoor

and others.

.. RESPONDENTS

**THE HON'BLE SRI JUSTICE GODA RAGHURAM**

**AND**

**THE HON'BLE SRI JUSTICE M.VENKATESWARA REDDY**

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**WRIT PETITION No.9534 of 2006**

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**ORDER:** (per GR,J)

Heard learned counsel for the parties. With their consent, the writ petition is being disposed of at this stage.

The controversy is that pending appeal, an application for stay filed by the petitioner was dismissed by the competent authority. We have gone through the record and heard learned counsel for the parties. We feel that the interest of justice would be met if stay was granted pending appeal, subject to deposit of 50 per cent of the disputed tax. Therefore, we set aside the order of the authority and direct that 50 per cent of the disputed tax shall be paid by the petitioner, within a period of four weeks. For four weeks, there shall be an unconditional stay and the stay shall continue till disposal of the appeal, provided the amount is deposited within four weeks. The deposit of amount shall be without prejudice to the rights of the petitioner in the appeal. However, if the petitioner has already paid any amount towards the disputed tax, while calculating the 50 per cent amount, the amount paid by the petitioner shall be given credit to. In default by the petitioner of the 50% of the disputed amount of tax as aforesaid, the stay shall stand dissolved on occurrence of such default.

The Writ Petition is accordingly disposed of. No costs.

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**(GODA RAGHURAM, J)**

Dated:02.05.2006

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**(M.VENKATESWARA REDDY,J)**

**GJ**/KVNI